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Karen Zielden
Name

May 10, 2005
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Inventors: L. Rhambatla et al.

Art Unit: 1632

Filing Date: October 31, 2001

Examiner: Thai-An N. Ton, Ph.D.

Serial No: 10/001,267

Docket: 093/004p

Title: PROCESS FOR MAKING HEPATOCYTES
FROM PLURIPOTENT STEM CELLS

SECOND RESPONSE TO OFFICE ACTION

UNDER 37 CFR § 1.116

Commissioner for Patents
Alexandria VA 22313

Dear Sir,

This paper is responsive to the final Office Action on the merits, dated December 15, 2004, for which a response is due March 15, 2005. This paper is accompanied by a Petition for a two month extension of time. Accordingly, this paper is timely filed.

Careful consideration has been given to the analysis made by the Examiner in the Office Action. The following remarks place the application in better condition for allowance or appeal. Applicant requests entry of this paper into the application, pursuant to 37 CFR § 1.116(b).